

E X H I B I T 1

patricia walczak

2252 Flamingo Rd
Palm Beach Gardens,Fl. 33410
(561)308-1309
pattiwalczak@gmail.com

March 20, 2025

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach,Florida 33401

Dear Judge Marra:

My name is Patricia Walczak and I am writing to you on behalf of my husband Paul Walczak. I would like to start with, Paul and I met and fell in love very quickly. In fact I would say almost instantly. We were married six months after we met and have not looked back since. We have lived, loved and basically grown up together. He is my World and I believe I am his. We have a wonderful marriage with immense respect, love, loyalty, and strength. We are going 29 years together and have been blessed with three amazingly, wonderful, strong, smart, funny, and loving daughters. Our family is everything to Paul and I. Our oldest is Abigail and she is living and working for Paul in Dallas. She has a very serious boyfriend who we believe is her one. Alexandra our middle child graduated from college last year and is getting work experience in New York City as well as working with her dad. Addison, our youngest, is still in High school and we are helping her grow into her full potential and guide her during these very formidable years. All of our girls truly rely on Paul for so many things. Advice, guidance, strength, love, and so much more.

Paul is my loving partner who helps me see how beautiful and inspirational life can be. He is my soul-mate/best friend, spouse, provider, protector and father of our girls, a son, a brother, a friend , a boss and so many other important personas. He is a pillar of strength for all and many rely on him daily. Paul has a very caring, empathetic, nurturing nature which has everyone in our family looking up to him for guidance and help constantly. Our girls are especially close to their father and love and respect him greatly. One example of many, showing his generous and caring side would be when he took in his Uncle's fifteen year old son to live in our home for almost a year. Joey was having a tough time and Paul took him under his wing and helped him with his studies, personal issues and so much more. Today Joey is a thriving young man doing well and living an

accomplished life. I know Paul most definitely had a lot to do with how he turned his life around.

Our next-door neighbor of 26 years, Jim Bickel has a wonderful relationship with Paul. As Jim has aged and sadly lost his loving wife, Paul has gotten used to checking in on him, making sure he is well. Paul brings up his garbage bins weekly, and Jim's children tell us every time we see them how much they appreciate Paul and how much their father loves him.

My husband is definitely the Patriarch of our family, from our immediate family to his Uncles and their children. I believe his dad even would consider his son in this light. They look up to him for all kinds of advice. Paul has had lifelong friendships and I'm sure some of them have written letters on his behalf. His friends have remained constant and supportive throughout our entire marriage and are always there for him and vice versa.

Each of our daughters all plan on working with their father because they admire and respect him so much. His work ethic like everything else he does is admirable, as he always says, "Don't do something unless your going to do it right."

Paul is a very religious person, and always has been. He has always cherished God and his faith. Each morning he has a routine of biking and eventually ending up at one of the churches he likes to visit, either St. Paul's or St. Patrick's. His routine of exercise and prayer clears his mind and helps him begin his day. I love this about him and am very proud of the man Paul is. He really is an amazing person and truly is a man who is true to god, his family ,friends , his employees and the good in people. Everyone who knows him and considers him a friend also knows he would give the shirt off his back for them. He constantly helps people he knows and strangers he doesn't. He is kind! One example of a kind act I see on a regular basis, when driving he will give money to someone who is down on their luck! When we used to go visit Cat Island in the Bahamas, Paul would bring fish to the local orphanage, sometimes toys and clothes, phones as well. Another time he rented a big truck, filled it with frozen turkeys and delivered to a neighborhood in need. He wasn't asked to do this he just took it upon himself to do something good. Most Sundays Paul and I have the family over for dinner, we love these nights and time together, they give us support and love as well. These little things make me love him more and more! I hope it shows you Judge Marra a little bit of what I see in him. He is always giving hope and respect to others and I know he wants to continue paying it forward and growing from everything that life has shown us. I love the fact that Paul knows what is right and cares about doing the right thing. He has always been set on paying what he owes and it has been extremely tough with the way Covid hit and other extra factors but he has always continued to work on moving forward and getting over the hurdles that he has been faced with. He has never backed

away and has always accepted what he has to pay. I am very proud of how he has kept us afloat and continued to pay back the government. It has not been easy and I feel God has been watching out for us. I hope that me sharing these pieces of our lives help show you what I see in Paul. Thank you Judge Marra for taking the time to better see Paul. PS we have two dogs who think Paul hung the moon!

Sincerely,



Patricia Walczak

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra:

I am honored to write this letter in support of my father, a man whose impact on my life and the lives of those around him cannot be overstated. My name is Abigail Walczak, and at 26 years old, I am the eldest of three daughters in a family where unconditional love, compassion, and unity are our foundation.

As I begin this letter about my father, I'm struck by how intertwined his story is with the story of our family - and I mean family in the broadest, most inclusive sense. When I speak of family, I'm referring not just to our immediate household, but to our extended relatives, the friends who have become family, and even the work family that my father has cultivated over the years. My father is the thread that connects all these people, the cornerstone upon which multiple communities have been built.

His influence extends far beyond our home, reaching into the lives of countless individuals who have been touched by his wisdom and leadership. So while this letter is primarily about my father, it's also a testament to the vast network of relationships he has nurtured and the positive impact he has had on so many lives.

In writing about my father, I find I'm inevitably writing about all of us - the family he's raised, the friendships he's forged, and the professional community he's built. His story is our story.

From my earliest memories, my father has been an unwavering pillar of strength, not just for me, but for our entire family. His resilience is awe-inspiring, a quality I strive to emulate in my own life. The strength he possesses isn't just physical or mental – it's a profound emotional fortitude that comes from the deep bonds he has fostered within our family.

Our family unit is the center of our world, a testament to my father's dedication to nurturing and protecting those he loves. This commitment extends beyond blood relations; my father's heart is big enough to embrace those in need of paternal guidance. A poignant example is his relationship with my lifelong best friend, Bella. When she lost her father at age 11, my dad stepped in, offering her the fatherly support and advice she desperately needed. To this day, she wishes him a Happy Father's Day, a reflection of the impact he's had on her life.

My father's influence on my life is immeasurable, and I say this as an unabashed "daddy's girl" through and through. Writing this letter is incredibly difficult for me, not only due to its nature but also because there are simply too many things to mention about my father and our relationship. He has essentially shaped me and created all of my core values, making it challenging to distill his impact into mere words.

Our shared experiences have been the cornerstone of my personal growth. I vividly remember the countless long car rides to basketball games, filled with life lessons and heartfelt conversations that have molded who I am today. One memory that particularly stands out is from my middle school years. Like many girls that age, I was struggling with being bullied. During a heart-to-heart conversation, my father shared a piece of wisdom that has stayed with me ever since. He told me, "The ones that matter don't mind, and the ones that mind don't matter." With these simple words, he taught me the invaluable lesson of being true to myself. He explained that real friends would love me for who I am, unconditionally, just as family does. This advice not only helped me navigate those difficult times but has become a cornerstone of how I approach relationships to this day. It's just one example of how my father's guidance has shaped my values and given me the tools to face life's challenges.

His "rules to live by" have become my personal mantras, guiding me through life's challenges with wisdom and grace. Even now, as an adult, he remains my first call for advice, my rock in turbulent times, and the source of the most comforting hugs. Our bond goes beyond the typical father-daughter relationship; he is my mentor, my confidant, and my biggest cheerleader.

The love between my parents is a beautiful example of what a marriage should be. Their daily displays of affection, while sometimes embarrassing to a daughter, are a constant reminder of the deep, enduring love that forms the backbone of our family. My mother, a selfless beacon of kindness, complements my father perfectly, creating a harmonious household filled with love and support.

My sisters, Alexandra and Addison, share many of my father's admirable traits. Their exceptionally intelligent, deeply insightful when it comes to emotions, and possess a remarkable strength of will these are a reflection of the values our father has instilled in us. He has taught us the meaning of unconditional love, the importance of family, and the strength that comes from supporting one another. My relationship with my sisters is very special to me and knowing that I have these two incredible people, that have learned from my parents and grandparents, having them always by my side, fighting in my corner is beyond reassuring.

Your Honor, my father is more than just a parent; he is a guiding light, a protector, and a source of unwavering support not only for his immediate family but for anyone fortunate enough to know him. His strength of character, his commitment to family, and his capacity for love are extraordinary. I am incredibly grateful for the father he is and the example he sets.

I wouldn't be able to fully convey the essence of my father without mentioning his work family. I am fortunate to now work alongside him, surrounded by team members I've known since I was a little girl running through the office halls. Our company, which focuses on skilled rehabilitation facilities and CCRCs, is more than just a business – it's an extension of our family values.

When I enter the office now, it feels like a second home. I work with people who have known my father since before I was born, creating a sense of continuity and deep-rooted relationships. Our company culture, which my father has carefully cultivated, is central to our organization's ethos. It emphasizes care, compassion, and connection – values that mirror those my father has instilled in our family.

Growing up, my father would often take my sister Alex and me to our facilities. We would serve dinner in the dining room and hand out roses to the women on Valentine's Day. These experiences taught us the importance of connecting with those we serve. Now, as I work "boots on the ground" in our Texas facilities, I see firsthand the impact of this culture of care.

I've had the privilege of accompanying my father on many facility visits. His dedication to connecting with, listening to, and learning from every team member at each campus is truly inspiring. He puts his whole heart into everything he does, whether it's perfecting the steaks for our Sunday family dinners or leading our company with unwavering commitment.

Throughout this challenging period, my father has remained an exceptional parent, boss, and mentor. Despite the immense stress he's under, he conceals it well, selflessly shielding others from its effects. He has never once indulged in self-pity or asked "why me?" Instead, he has continued to fight, to persevere, and to stand up for his family, himself, and his company. His resilience is truly remarkable, and I admire him immensely for it.

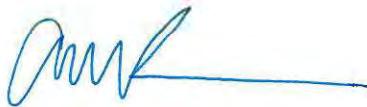
His ability to maintain his role as a loving father, a supportive husband, and a dedicated leader during this difficult time is a testament to his character. Every Sunday, we still gather for our Italian-style family dinner, where my dad prepares perfect steaks – a small but significant example of how he puts his whole heart into everything he does. This level of care and attention to detail is evident in all his accomplishments, both big and small.

Your Honor, my father's impact extends far beyond our immediate family. He has created a legacy of care, compassion, and excellence that touches the lives of countless employees, patients, and their families. His unwavering commitment to his family, his work, and his principles make him not just a remarkable father, but an outstanding member of society.

As you consider my father's case, I implore you to see him as we do – a man of integrity, compassion, and remarkable strength. The impact of your decision extends far beyond just one man; it affects a family and a community that rely on his presence and guidance.

Thank you for your time and consideration.

Respectfully,



Abigail Walczak

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33410

Dear Judge Marra,

My name is Alex Walczak, and I am one of Paul's three daughters. Writing this letter is one of the hardest things I have ever had to do emotionally—not because it is difficult to explain the goodness of my father, but because of the weight of the potential outcome. On any given day, I can and do express my deep gratitude for having a father like him and for knowing what a true man should be. But the pressure of this moment is daunting.

When I think of my dad, I think of the strongest man I know—someone who does everything in his power to do the right thing, no matter how hard the battle. And this has been quite the battle for my family. My dad builds his strength from God and from us, his family, using that strength to get through each day. He is the most selfless person I know, and he has raised us with unwavering values: to be true, loyal, brave, selfless, and resilient. He has taught us to trust in God—that if we do everything we can with the right morals, God will have our backs. But even with that faith, this is a scary situation to be in, one that tests trust in God in ways we never imagined. The greatest way he has shown us these values is through the past few years, as he has fought this battle with unwavering integrity, accountability, and responsibility. He has done everything in his power for the right reasons. He has handled this situation with the utmost strength and grace, showing my sisters, Abby and Addison, and me what true resilience looks like. Stress can deteriorate people to their core, but my dad remains resilient, even on the toughest and most stressful days. He continues to trust in God, to act from the good of his heart, and to take responsibility. Since we were little, he has instilled in us the values of treating others as we wish to be treated, never giving up, and always having faith in the Lord. If there was conflict in our home, he made sure we made amends and apologized for our wrongdoings—not just to say sorry, but to fully understand our actions. Sometimes, he would even have us write letters to reflect on and take accountability for our mistakes. He never let us go to bed upset or angry because, as he always reminded us, life can change in an instant.

I don't know what I would do without my dad by my side—without his character, his strength, and the lessons he has taught me and continues to teach me everyday. I know many others feel the same way, including my sisters, my mother, my grandparents, his friends, and his work family. He is known for his generosity and for always putting others first, and that is exactly what he does—constantly, for our family and his loved ones. He has given us an incredible education, setting us up for success in life, and I could not be more grateful. But I am not the only one who has been touched by my dad's kindness. His generosity extends far beyond our immediate family. He has been like a second father to my closest childhood friends, as well as to the lifelong friends I have made along my college years. When my college roommate and best friend's home burned down in the Palisades fires this year, I came to him with the news and the idea to help out by donating or sending care packages. He immediately wanted to help out by sending her and her family gift cards and contributing to their GoFundMe. He did not even think

twice. He is always looking for ways to make a difference, whether in the lives of our family, our friends, or even the strangers he meets every day. Along with my amazingly strong and selfless mother, he has shaped me into the person I am today, and I wouldn't change a single thing about the journey he has taken to show me his true strength—both mentally and physically. He is the most resilient and emotionally intelligent man I know, and for that, he is my rock.

My whole life, I have struggled with emotional management and strong emotional intelligence. Whenever I would get frustrated or upset—whether it was with my sisters, my friends, or any other situation—my dad is always the one I turn to. He helps me assess situations with a level head, guiding me with patience and wisdom. Since I was little, I have struggled with not thinking before speaking and letting emotions get the best of me, whether it was stress, frustration, or sadness. But my dad has always been my role model in handling emotional distress. He has the ability to remain composed in any situation—no matter the stress, no matter how wrong someone else might be—handling everything with care and respect. From a young age, he taught me that emotional control is an extremely valuable skill. He helped me recognize early on that this was something I needed to work on, and he was always there to guide me through it. One of the most meaningful memories I have with my dad is when we would drive down to Miami for Heat games. On those drives, he would share life lessons about emotional intelligence and self-discipline. Those conversations have stayed with me and shaped the way I handle challenges today. He taught me the true importance of always thinking before I react, to never let people control my emotions, and to remember that words last forever. Without him, I would not be who I am today. And the same is true for my sisters, my mother, and all of his loved ones. My dad has helped shape us all, guiding us with his wisdom and strength. He has shown me that my struggles with emotional control come from having a big heart—a heart that deeply feels every situation, person, and challenge. I am not sure what I would do without him by my side and I know others feel the same way.

I have seen my father at his most vulnerable during this situation. The weight of it all has overwhelmed him at times, and I have seen the fear in his eyes. And that is the worst emotion of all—to see the strongest man I know overcome by fear. But even in those moments, he does not break down. A weaker person might avoid responsibility or handle the situation poorly, but my dad has persevered. He has continued to do what is right, no matter how hard it is. And for that, I cannot thank him enough—not just for being our rock, but for being the example we all strive to follow. I could not be more proud of the man he is. His heart, his strength, his resilience, and his unwavering moral compass gives our family—my siblings, my mother, my grandmother, and all who love him—peace of mind. We know we can trust him to never give up on what's right. He inspires us to keep pushing forward and to never give up on what is right. As time goes on, he continues to demonstrate these qualities at new levels, and my sisters and I could not have asked for a better father or role model. Whether it's his morning texts of encouragement, his advice, or simply his presence, I know I can always count on him. I trust in God's plan for my father and our family. But please, do not use him to make an example. He is the best man I know—pure-hearted and principled—and he has taught us to live the same way. Thank you so much for your time to hear more about my Dad by reading this letter.

Alex Walczak

Thank you for your time



The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33410

Dear Judge Marra,

I am writing this letter on behalf of my father, Paul Walczak. It is extremely difficult to put into words how much my father means to me, my family, and the community that surrounds us. My name is Addison Walczak, and I am 17 years old, the youngest of three daughters, a junior at The Benjamin High School. I hope to share with you a personal perspective of the man who has shaped me into who I am today.

My father has always been the foundation of our family, not just through his hard work and determination, but through his love and steadfast faith. He has provided my siblings and me with the opportunity of a fortunate education and living a stable and secure life. In fact, both of my older sisters have gone on to attend and graduate from Southern Methodist University, something my father and our whole family worked tirelessly to make possible. We have lived in the same home for my entire life, and that sense of stability is a gift I will never take for granted.

What my father has done for us as a family is remarkable, but what has shaped me most is who he is as a person and the morals and values he has instilled in me. Beyond stability, he has given us his heart. My father is my greatest inspiration, and that will always remain true. He has taught me the importance of hard work, resilience, and determination—not through his words alone, but through his actions every single day. Whether he is helping me understand my economics studies or having deep conversations about life, he guides me to be someone who strives to do the right thing. His belief in integrity, compassion, and kindness has been at the core of my upbringing. He has shown me that faith and morality are not just beliefs, but ways you live your life. His personal faith in God has inspired me to further my own, and continues to be a guiding light in my life. I can only hope to carry forward the strength of his faith in the way I live my life and treat others.

Not only has my father taught me about discipline and responsibility, but even through small acts of tenacity. I remember countless times of where I struggle and my Dad always stands back, lets me work through it on my own and lets me figure it out. Countless times he will give me one of those talks that I will always carry with me. He tells me how proud he is that I did not give up. That's exactly who my father is. He teaches through experience, encouraging strength and independence, while always being there with love and support.

One of the most powerful examples of my father's character has been how he treats the people in my life. Specifically, my childhood best friend Nickie. When her family went through a painful

divorce and her world felt like it was falling apart, my father stepped in without hesitation. He made our home a safe place for her. She was over most nights of the week, even on school nights, and he always made sure she was fed, had lunches packed, and was cared for—sometimes in ways only a father figure can provide. He offered her advice on everything from challenges at home to school and friendships. My father did not have to do any of that. But that is just who he is. He cares deeply and never turns his back on someone who is struggling, even when they aren't his responsibility.

At home, the way my father treats my mother is something I will always admire. Their marriage is built on mutual respect, unconditional love, and support. Watching the way they love and respect each other has set the standard for the kind of relationship and marriage I hope to have one day. Their partnership has been the steady, loving foundation of our family.

And my sisters, who are both strong, intelligent, and compassionate women, are a reflection of the values and example my father has set. He has always encouraged them to work hard and to stand up for what they believe in. They are successful because of the father who has guided them.

My father has always told me that our actions define us, and his actions have consistently shown me what it means to be compassionate, strong, and morally grounded. I am proud of the man he is and grateful for everything he has taught me—lessons I will carry for the rest of my life. His faith has been a constant source of strength and comfort, and it has inspired me to deepen my own relationship with God and live a life grounded in purpose and compassion.

Thank you, Your Honor, for taking the time to consider my words. My father is a good man, a loving father, and an inspiration to me and to all those around him. I hope this letter has given you a glimpse of the wonderful person he is and how many people depend on him for love, guidance, and support.

Sincerely,

Addison Walczak



April 4, 2025

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra:

I write to you as a mother -- one who has watched her son work tirelessly for decades, who has seen him succeed, struggle, and now face the consequences of a grave mistake. My son Paul recently pled guilty to a tax offenses and is now awaiting sentencing. I respectfully and humbly ask you to consider a sentence that does not include incarceration.

My own story began as a single mother of three children in 1991, building a senior-living and skilled-nursing rehabilitation business from the ground up. By 2007, after years of relentless work, that business had grown to over 150 facilities across the southeastern United States, with revenues surpassing \$1 billion. My son Paul began working in the business at just 22 years old -- not in an office but on the ground, doing maintenance work, cleaning floors, and delivering medical supplies. He learned the business from the inside out, eventually becoming a capable and respected leader in our industry.

In 2017, Paul took the helm of our next venture -- NuVista -- but regulatory and legislative changes within the healthcare industry created severe financial headwinds. These challenges were made worse when our funding partner, American Realty Capital, came under investigation by the SEC for accounting fraud, which cut off access to vital operating capital. In a desperate attempt to keep the business afloat and to continue paying hundreds of employees, Paul made decisions that led to payroll-withholding-tax violations.

Since his indictment, Paul has accepted full responsibility for his actions. As a first-time offender, he pleaded guilty and has worked relentlessly to make amends. He has paid nearly \$21 million to the IRS, including the original \$6 million tax obligation, penalties, and interest.

Paul is a devoted husband and a father to three accomplished daughters. He is active in his community and church -- a member of St. Patrick Catholic Church -- and has been a supporter of various charitable causes. The consequences of his actions have already been devastating: the destruction of our family's generational wealth, the collapse of the business we spent a lifetime building, and, most painfully, the emotional toll on his wife, children, and extended family.

I know that justice must be served. But I also believe that compassion and context matter. Paul's actions, while wrong, were not motivated by personal greed, but by a misguided

attempt to protect employees and to keep a business alive during extraordinary financial distress. He has paid back far more than the taxes that were due and continues to live with the consequences every day.

Your Honor, I am simply asking -- mother to judge -- please do not destroy what remains of this family. Please allow my son to continue being a husband, father, and contributing member of his community outside of prison walls. I trust in your fairness and your wisdom, and I thank you for taking the time to hear my plea.

Respectfully,



Elizabeth Fago

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Honorable Judge Marra,

I am writing to you on behalf of my brother, Paul, to share the profound impact he has had on my life and the values that have shaped him throughout his journey. Our family, raised by a devoted single mother, has always been a close-knit unit, filled with love, support, and unwavering dedication. With an age difference of over 12 years, Paul has taken on the role of protector and guide, even father, consistently looking out for me and encouraging us all to uphold the highest standards in every aspect of our lives.

Growing up without a father was challenging, but having Paul as a strong male figure has been transformative for me. I can hardly imagine where I would be without his influence. He has always carried himself with grace, dressed impeccably, and communicated with eloquence, embodying the qualities of a true gentleman. As a vital role model, Paul has instilled in me the values of integrity, respect, and the importance of hard work, shaping my character in ways I cherish deeply.

As a father, Paul has embraced his role with tenderness and support, fostering a loving relationship with his daughters. His bond with his wife, who serves as a pillar of strength for our family, is a testament to the love and encouragement that permeates their home. Together, they have created an environment rich in the values our mother worked so tirelessly to instill in us.

Throughout his life, Paul has prioritized the needs of others, firmly believing in the power of empowerment—not only within our family but in the broader community as well. His professional journey has led him to employ thousands of individuals, many of whom have experienced life-changing opportunities under his wise guidance.

Paul's influence has taught me to confront adversity with courage and resilience. He has exemplified what it means to care deeply for friends, family, and the community, showing me the true essence of compassion and responsibility.

His strong work ethic inspires those around him to pursue excellence relentlessly. Paul often reminds us that the sweetest rewards come from doing things right the first time, a lesson that resonates deeply with all who have had the privilege to learn from him.

As I reflect on our more than 25 years of working together, I feel immensely honored to have shared this journey with such a remarkable individual. Paul's unwavering commitment to uplifting those around him, coupled with his dedication to our family's legacy and the commitment to the seniors he served, truly defines the essence of who he is.

In conclusion, I kindly ask you to consider the positive impact my brother has had on our lives and countless others. Thank you for your time and consideration.

Sincerely,

Joseph Fago

A handwritten signature in black ink that reads "Joseph Fago". The signature is fluid and cursive, with "Joseph" on the left and "Fago" on the right, separated by a horizontal line.



638 N. US HWY 1, SUITE 210
TEQUESTA, FL 33469
TELEPHONE (561) 684-6307 • FAX (561) 658-2296

March 21, 2025

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Rc: United States v. Paul Walczak
Case No. 9:23-cr-80024-KAM

Dear Judge Marra:

I write to support leniency in the sentencing of Paul Walczak. This is the first time in my practice of well over 50 years that I have written a letter asking a judge for leniency for a friend. I would never write such a letter if I did not believe that leniency was warranted.

I have known Paul Walczak for most of his life. He was one of my son's best friends from the time they were toddlers, and they maintain a strong friendship even after all of these years. I am very close to Paul's entire family, having maintained a close relationship with them and having represented many of them civilly throughout my career. Paul is a generous and kind person. The crime for which he has pled guilty is a complete departure from his character. I assure you that he has recognized that what he did was wrong and that he is deeply remorseful for his actions.

There are hundreds of anecdotes I could recite that show his true character. Here are just a few. Paul invited me to share his table at a fundraiser for the Boy Scouts of America, where Tim Tebow was the main speaker. Paul raised substantial money for this event because he believes in the kind of character-building that the BSA epitomizes. He paid for the entire table himself and encouraged donations from others. He insisted that I be invited to have a picture taken with Tim Tebow because he knows I am an avid Florida Gator football fan. He knew that to have a picture taken with Tim Tebow would thrill me. Paul and I are avid fishermen. You can tell a lot about a man's character if you have fished with him. Many is the time that Paul's skill resulted in him being very successful on the water. Most fishermen guard their techniques and hot spots and don't share them easily. But if you go fishing with Paul and he is successful, he will make sure that the next hit results in you rather than him catching a fish. For a fisherman, that is the epitome of kindness and friendship.

Paul has a wonderful relationship with his immediate family as well as his extended family. I have personally seen him perform extraordinary acts of kindness in their support and he is very much aware as to how his actions have hurt and embarrassed them.

I think that sentencing is one of the hardest parts of being a judge because judges are human and they know that their decision affects not only the defendant but everyone who surrounds and loves those defendants as well.

Paul has unique abilities that would allow him to help others if his sentence permitted him to create opportunities for the less fortunate. I do not believe that incarceration would serve anywhere near the benefit that could be derived by permitting Paul to create opportunities for advancement, training, and education for others. I humbly recommend a creative sentence that will permit him to use those talents for the good of others rather than concentrating on punishment, and I thank you for considering my thoughts.

Very truly yours,



Theodore Babbitt

CARMIN D. GRANDINETTI

4001 Elfin Ave., Louisville, Kentucky 40207-2023 | 502-640-3284 | carmin.grandinetti@icloud.com

April 7, 2025

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Re: Paul M. Walczak

Dear Judge Marra:

I write this letter to express my support for Paul Walczak in connection for the sentencing portion of his criminal case. I have had the privilege of working with Paul for the last 20 years as legal counsel to his companies and other ventures. During that time, I have come to know Paul as an exceptional entrepreneur and visionary leader with whom throughout this time I have witnessed his unwavering dedication to innovation, his fearless approach to business, and his ability to inspire those around him.

Paul embodies the spirit of entrepreneurship, taking bold risks in pursuit of success. While not every venture has resulted in immediate triumph, his resilience and willingness to learn from challenges have ultimately propelled him to great achievements. His leadership in building a 60-facility nursing home chain alongside his mother in the late 1990s and early 2000s is a testament to his strategic thinking and commitment to excellence. Their success culminated in the sale of the company in 2007, demonstrating his ability to create and scale a thriving business.

Beyond his professional accomplishments, Paul is a devoted family man. He and his wife, Patricia, have raised three daughters, instilling in them the values of dedication and service. One of their daughters has followed in Paul's footsteps, currently working in a skilled nursing facility chain—a testament to the lasting impact of Paul's leadership and influence in the field.

Like all great leaders, Paul has made mistakes along his journey. His most regrettable mistake was his decision to defer paying the withholding tax obligation of the company as a means of generating cash flow to cover its current operating expenses, such as payroll and vendor expenses. The company's cash flow deficit resulted principally from delays by Medicare in reconciling and reimbursing the company's nursing home operations in a timely manner. My understanding is that at the time he thought that when Medicare finally made those late payments, the company would be able to pay the missed taxes. Unfortunately, his calculations did not factor in the adverse reactions of the company's landlord who had forced him to divert most of those payment to it to keep the facility leases in effect.

CARMIN D. GRANDINETTI

The Honorable Kenneth A. Marra
United States District Judge
April 7, 2025
Page 2

Paul took full responsibility for this mistake and worked to raise the necessary funds to satisfy that tax obligation. His determination to make things right speaks volumes about his character—he is a man of integrity who does not shy away from adversity but instead confronts it head-on and takes decisive action. I know from conversations with him today that Paul deeply regrets the decision not to pay those withholding taxes when due but, at the time, had thought the failure would be short lived and the company would be able to make those payments when Medicare finally paid.

Paul is a great leader—someone who motivates and uplifts those around him. His ability to navigate complex business landscapes while maintaining a forward-thinking vision makes him an asset in any endeavor. His dedication, perseverance, and passion for success set him apart as a truly remarkable individual.

I believe his future endeavors will continue to be marked by innovation and success and should be given the opportunity to continue his work in assisting Pure Health Ventures develop its business as he and his mother did with their original venture.

Sincerely,



Carmin D. Grandinetti

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra:

I am writing in reference to Paul Walczak and the upcoming sentencing related to his tax liability matter.

I have known Paul for nearly 15 years, both on a professional as well as a personal level. I was hired by Paul in 2010 to be the CEO-Administrator at the Wellington, Florida SNF/ALF project, NuVista Living at Wellington Green. While I was responsible for day-to-day operations of the campus and the development and growth of local relationships, Paul and the “back office” team assisted with vision, strategy and processing support (payroll/benefits, AP, AR, accounting, etc.).

At the outset of this project, Paul envisioned a very different approach to the “SNF industry,” and thus a very different product and service offering for NuVista Living; one that frankly did not exist in the skilled nursing business and was novel to most of us working with him.

Based upon new directives and visions/goals contained within the ACA (Affordable Care Act), Paul saw enormous opportunity to build a new model for care in the post-acute healthcare space – one that, in concert with new programs created by the ACA, could achieve the targeted dual purpose of creating better patient outcomes while simultaneously reducing historically inherent waste within the U.S. healthcare system. Additionally, for providers who “did the right things,” these programs offered the opportunity to participate in the cost savings that were achieved within the program. The primary program Paul signed up for was BPCI (Bundled Payments for Care Improvement) and it truly changed how we constructed and ran NuVista Living, largely because of two realities that participation in the program created for us: 1. We were at 100% risk for a 90-day time period for all applicable patients that admitted to NuVista and 2. We were now eligible for participation in the savings (i.e., waste reduction) that we had created/were creating. NuVista living, after opening and beginning our participation in BPCI, soon became, by most measures, the leading and most successful participant in the program, nationwide.

The impact that our leadership in this program had on NuVista cannot be overstated – it allowed us the financial capability to offer a care and service product to our customers that was unmatched (through healthy food offerings, care that was directly connected to hospitals, PCPs and specialists via our proprietary software and app, a beautiful, spacious environment and staffing levels that other providers would never dare to attempt). However, our commitment to success in this new paradigm came with a cost – higher staffing levels, the need to hire our own practitioners to manage care, the need to develop and implement our own patient management software, to name a few. Thus, while Paul’s (and ours, as a team) drive to innovate the transition

to a new, better care and service model for our customers came with great upside, it also came with additional risk (largely due to the fact that we were *the* responsible payor for the prescribed 90-day post-acute period) and investments – both initial as well as on-going.

NuVista Living achieved enormous success during the period after its inception and before its dissolution through mastery of this new care and payment paradigm; higher pay for better outcomes (via an improved clinical product and coordination of care) and elevated risks associated with that responsibility.

As we all are aware, when the new administration arrived in 2017, there were attempts to revoke/eliminate the ACA that were not wholly successful, but did lead to changes within the ACA; one of those changes was the elimination of the ability of SNFs to lead (i.e., to be a “convenor” within the program) in the BPCI program, thus taking away all additional revenue opportunities that we had been earning with the improved outcomes we had created. In short, we were left with the additional cost burden associated with building the new care model, but would no longer be paid for it, nor paid any differently than any other SNF provider in the country – no matter how poor a performer/operator those other SNFs may have been, they were paid the same as exceptional operators like NuVista once the opportunity for BPCI leadership was eliminated.

In conjunction with our new reality of reduced payments from our primary payor (secondary to the above changes), we were also facing the reality that our new capital partner, American Realty Capital was suddenly subject to investigative/legal actions that negatively impacted their ability to fulfill their commitment as an Accounts Receivable lender to us.

The strain those two factors put on our cash flow cannot be understated and eventually lead to the removal of NuVista Living as operators. However, I want to point out what I feel is an essential reality of this challenging time period, as I think it perfectly encapsulates who Paul Walczak is.

During this period that Paul and NuVista attempted to manage through these two realities (neither of which were caused/contributed to by us, nor were items that we had any degree of control over), Paul made it clear that his priority was to never compromise on delivery the care model that we had created at NuVista, even if it obviously came at a much higher cost point than the typical SNF operation. We did not degrade our fresh, healthy food offering, our elevated staffing levels, nor our connected-care models driven through our own MD and ARNP team. In summary, Paul never once asked me, as the day-to-day manager of the operation, to downgrade the product offering in the service of cost-cutting. This, despite the obvious notion that we were no longer being paid for this top performance by the federal government.

Paul simply insisted that our staff remain whole and our customers continue to receive what he felt they deserved – the best post-acute care in the nation. His commitment to these things has stayed with me since that time and its significance has only grown as I've learned of the personal price he paid to continue to provide that for as long as he was able.

Despite the challenges of NuVista and the burden that he shouldered long after its demise (that I understand have fully re-paid), Paul has done his best to not only take care of the past debt, but to also look to create additional opportunities for superior healthcare delivery product offerings and career opportunities for many, many individuals. When it comes to committing to healthcare customers' experience and care, as well as supporting/enriching employees with great opportunities, I have never met Paul's peer. His generosity as an employer as well as a healthcare provider are things that have guided me and inspired me since I met him.

Lastly, as I noted above, I have had the pleasure of knowing Paul and his family outside of the workplace environment. In short, I can say this: a person would be hard-pressed to find a more dedicated family man than Paul Walczak. His love and support for his three daughters has been inspiring and his support of his local church and schools where his daughters attended is incredible.

I hope that the above can offer insight into what Paul represents as a person; entrepreneur, mentor, thought-leader, father/husband, and friend. I know I am far from the only individual he has touched, and who is a better person for having met/known/worked alongside of him. My sincere hope is that this, and other similar histories, can assist in affecting a just and compassionate determination on Paul's disposition; one that also weighs the trauma and stress that he has already endured by assuming this burden and acknowledges his commitment to fulfilling the obligations of that responsibility.

I am happy to provide further detail as the court may desire and I thank you for your time in reading this note and the consideration of its contents.

Sincerely,



Robert Campion

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra,

My name is Shannon Morfin, and I've had the opportunity to know Paul Walczak as a visionary in the healthcare space. I am writing this letter in the hope that it provides additional context about Paul's character—not only as a professional, but more importantly, as a father and human being.

Paul is one of the most intelligent and forward-thinking individuals I've met in the healthcare industry. He was relentless in his mission to challenge the status quo around value-based pricing and improving patient care. Being a pioneer in that space takes more than vision—it requires courage, personal sacrifice, and an extraordinary amount of conviction. Paul carried all of that with him.

As a fellow entrepreneur, I understand how easy it is to become consumed by the pressure of building something that aims to improve lives. The stress of execution, the weight of responsibility, and the challenge of daily fires can sometimes lead to blind spots in operational matters. That's not an excuse—it's a reflection of the difficult reality faced by many founders trying to bring meaningful change to industries entrenched in complexity and regulation. I don't discount that mistakes may have been made along the way, but I've never believed Paul's actions were rooted in malice. Paul is someone who has always had good intentions and wanted to do good for others. Unfortunately, when someone is working to make meaningful changes in a complex industry like healthcare, their best intentions can sometimes lead to unintended consequences. The very ambition that drives innovation can also open the door to oversight or risk.

Still, the reason I'm writing is not just for Paul as a professional—but for Paul as a father.

Any shortcomings in business are far outweighed by the consistency, love, and dedication Paul has shown to his immediate and extended family, especially to his three daughters: Abby , Alex and Addy. He's always taken pride in providing for them—not just financially, but emotionally. Despite his demanding schedule, Paul always made time to take his girls to the beach, show up at soccer games, and empower them with the belief that they could achieve anything.

It's difficult to put into words how deeply important it is for young women to have their father present during formative years and life milestones. With one daughter preparing for marriage and the others still navigating high school and college, this is a pivotal time in their lives. Paul's presence is not only a source of emotional stability—it's central to their development and continued growth.

I believe that Paul regrets any harm caused—intended or not. I also know, without a doubt, that he carries the burden of this situation heavily, not just for himself, but for his family.

I hope this letter offers some insight into the man Paul is outside of this case: a man who has made a positive difference in the lives of many skilled nursing patients and who remains a devoted and irreplaceable presence in the lives of his daughters.

Thank you for your time and consideration.

Sincerely,

Shannon Morfin

C. J. (Chris) Hainsworth
107 Palomino Drive
Jupiter, FL 33458

3/27/2025

The Honorable Kenneth A. Marra
United States District Judge Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra,

I am providing this letter to share my knowledge of whom Paul Walczak truly is as a person beyond this current unfortunate situation for which I absolutely know he deeply regrets, and has accepted and taken full responsibility.

My name is Chris Hainsworth, and I have known Paul for 35 years as a friend of his and his family. I would like to share with you one story that defines him to me personally. However, I would like to first provide some brief background of myself and the immense importance of what his and his family's compassion meant to me at a most devastating time for my family and myself.

In 2014 my father became ill with kidney cancer and I moved my parents into my home to care for them both. My mom, sons and I were able to provide daily care for my father for the final year of his life and after 62.5 years of marriage were blessed to be able to grant his lifelong wish that, if he should ever pass before my mom, it would be in his sleep holding her hand. A few months later my younger brother was diagnosed with glioblastoma brain cancer and given 3 months to live, yet he fought a courageous 5-year battle before his passing at age 56 in 2021.

Prior to my brother passing, on my mother's 89th birthday in 2017, she fell and devastatingly broke her hip in multiple places. She survived the surgery and was placed in the best rehabilitation facility I could locate that accepted her health insurance. Unfortunately, it was the same facility where my father stayed for two weeks before we got him home for his final time. Due to recently losing her husband, now being in the same facility where he was shortly before his passing and her youngest son expected to pass away at any time, my mom was giving up and quickly fading.

I happened to be at the home of Paul's mom one day going over some things she was looking to have help being taking care of at her home. While there she happened to ask how all was going in my life. I tend to not discuss difficulties in my life with others, including friends, but I opened up and told her fully what my family had been going through and that I believed my mother was giving up and not going to recover. She looked at me in disbelief and immediately asked if Paul

knew, if I had let him know what was going on. I said no and she replied, 'What?, Why? You know what Paul does, you know that he operates a top rehabilitation facility? Why haven't you? You know we all care for you." To which I replied that the facility simply did not accept my mother's insurance and we couldn't afford self-pay.

Apparently, she immediately went and called Paul and told him herself. Within an hour Paul reached out to me, upset that I had not called him directly and immediately, and informed me that he had a bunch of paperwork he wanted me to sign right away, that he arranged everything needed to have my mother moved to his NuVista in Wellington. He told me not to worry about anything, that he was going to get my mother well and that she is his personal VIP guest and not to ever worry about her insurance or any expenses. Within a few short hours an ambulance was transporting her to his care.

This was the most genuine and compassionate thing ever done for my family and it was at a lowest point in my life. Once at Paul's beautiful and caring facility my mother thrived and after an 8-week therapy and rehabilitation stay she is today doing pretty well still at home with us at 97 years of age.

Without any doubt Paul Walczak directly, and with his staff at NuVista, saved my mother's life. For this pure and genuine deed of compassion I will be eternally grateful to him, the staff and his family.

At this time, we are involved with an early cancer detection company that has a breakthrough technology that with a simple blood test can detect all 207 human cancers with 97% accuracy at cancer stage negative one. Most people are not tested for cancer until they have symptoms and the cancer is advanced and treatment is devastating. Early testing can save millions of lives and caught early can prevent more tragic treatments. With 2 million new cancer cases a year in the United States alone, and with Medicare and Medicaid spending over \$250 billion annually on cancer treatment, this new technology is nothing short of miraculous and there is much work to be done. Along with the dedicated efforts of Paul and his mother Elizabeth Fago we are working to advance this brand-new technology. Together we are seeking to prevent enormous amounts of pain and suffering, and to save millions of lives and MediCare/Medicaid tens of billions of dollars annually.

I believe in second chances for some and that Paul definitely is deserving. I believe the purpose of sentencing is for a person to learn regret, to seek redemption, to understand their error, to desire to make amends, to want to grow, and to make a positive contribution to society once given the opportunity. I would respectfully say to Your Honor that I believe Paul has already learned all this and that a harsh outcome would not do a meaningful service to society. I believe that he can provide a much greater service to society out of jail and in a short time would allow the court to proudly look back knowing that it had made a just decision were it to find it appropriate to afford Paul a similar compassion to what he has shown my family, and let him work to advance this great new endeavor.

Additionally, as I was working on this letter my mom came into my office and asked what I was doing, and I explained. She walked away and came back a little while later with her walker, holding her rosary beads with tears in her eyes. She said to me "Chrissy as you get older you realize there is nothing more important than health and time and that she knows all hers is near the end." She said in her loving, motherly way that she is praying that Paul doesn't lose any precious time in his life and that if she could, she'd give him whatever time she had left to thank him for the extra time he had given to her.

Sincerely and with all respect to Your Honor.

C.J. (Chris) Hainsworth

John Metz
13153 Faberge Place
Palm Beach Gardens, FL 33418
jmetz@rremc.com
561-762-5317

3/19/2025

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra,

I am writing this letter in support of Paul Walczak as he approaches sentencing. My name is John Metz, and I have known Paul for 40 years in my capacity as a friend of the family, and later as a business associate. Throughout this time, I have come to respect and appreciate his relentless work ethic and dedication, and I hope to provide insight into his character for your consideration.

Paul has always been a devoted husband, father, and friend. He has demonstrated unwavering commitment and integrity in all facets of his life. One of the most defining aspects of Paul's character is his tireless work ethic. When he joined his mother's healthcare business, despite having no prior experience in this area of work, he dedicated himself fully to mastering the field. Through long hours and relentless effort, he not only became proficient but earned the respect of his colleagues and industry peers. This was not a privilege handed to him—he proved his worth through sheer perseverance and an unyielding drive to succeed. His dedication set a remarkable example of what it means to work hard and earn one's place, regardless of familial connections.

While Paul has made a serious mistake, he deeply regrets his actions and has taken full responsibility for them. He has demonstrated genuine remorse and a sincere commitment to making amends. In fact, within only five years, Paul fully repaid the amount of money that was illegally withheld. I was an intricate part of this process and witnessed firsthand the dedication and perseverance Paul exhibited to ensure that every dollar of taxes owed was paid. I can personally attest to the fact

that he did so through relentless effort, working tirelessly to rectify his wrongdoing and taking full accountability for his actions.

I respectfully ask that you consider Paul's steadfast commitment to hard work and his determination to right his wrongs when determining his sentence. He does not take this situation lightly, and I believe that, with leniency, he will be able to continue contributing meaningfully to society. Thank you for your time and consideration in this matter.

Sincerely,



John Metz

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra:

I am writing to express my heartfelt admiration and support for Paul, a man whose character and dedication inspire everyone around him. As a devoted family man, Paul has shown unwavering commitment to his wife, Patti, and their three wonderful daughters. From a young age, he instilled in them the values of respect and gratitude, emphasizing the importance of hard work and kindness as the foundation for their lives. His generosity knows no bounds, as he consistently gives back to the community – whether through church, school initiatives, or various fundraisers, demonstrating his genuine care and compassion for others.

For over 30 years, Paul has been not only a father figure to me but also a mentor, employer, and one of my closest friends. His guidance has taught me to face adversity head-on, instilling in me the principles of integrity and responsibility. Through his actions, he has shown me what it means to be a man who cares deeply for his family, friends, and community.

Having the privilege to work alongside Paul for more than 25 years has been a transformative experience. Together, we have navigated the ups and downs of the healthcare industry, where we strive to provide safe and nurturing environments for our aging population. Paul has always prioritized the well-being of both our residents and employees,

demonstrating his commitment to those we serve. Over the years, he has created thousands of jobs, continuously seeking to uplift those in our community.

The healthcare sector is notoriously challenging and ever evolving. I recall instances where sudden changes in regulations would threaten the stability of our company, leading to potential financial losses. Rather than opting for the easier route of layoffs and closures, Paul and his partners have consistently found innovative solutions to keep the company afloat and support our dedicated employees. Our organization has maintained a stellar reputation, free from allegations of Medicare/Medicaid fraud, which is a testament to Paul's integrity and ethical leadership.

In my view, incarcerating Paul would be a profound loss—not only for those of us who know and appreciate his contributions but also for society as a whole. His talents and compassion are too valuable to be sidelined; he deserves the opportunity to continue making a positive impact.

Thank you for considering my thoughts on this matter. I hope you can see the remarkable individual that Paul is and the significant role he plays in our community.

Warm regards,

A handwritten signature in blue ink that reads "Kaleb Hedrick". The signature is fluid and cursive, with "Kaleb" on top and "Hedrick" below it.

Kaleb Hedrick

March 21, 2025

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra:

I hope this letter finds you well. My name is Katie Brinser, and I am writing to you today to provide a character reference for Paul Walczak.

I have worked as a Human Resources professional for 25 years. Within my career, I've worked with or for Paul Walczak on three separate occasions. The first was with Home Quality Management, where I was an HR Director in a facility in Rockwood, TN. The second time was with NuVista Living, where I was an HR Director in Lutz, FL, then later in Wellington, FL. The third time is presently with Management MCOA, where again, I am currently working in the HR Department. I have worked for other companies and in other industries throughout my career, as well. That is why I can unequivocally say that Paul is truly a wonderful person to work for and with.

To say that Paul is a loyal boss and mentor is selling short his absolute commitment to his short and long term associates. Within our current organization, there are at least ten individuals who have worked alongside Paul for 20+ years, through good times and bad. This fact, in itself, shows that he is a leader that people want to work for, and this is largely due to Paul's character. He shows unwavering generosity and compassion to his associates. Further, he often goes out of his way to assist the team beyond the duties of typical workplace association, simply because he sees a need and wants to help.

I am aware of the legal charges against Paul, and I truly believe that Paul is remorseful for his missteps which lead to the situation at hand. My understanding is that he has made full financial restitution. He has been very transparent about his regret with our entire office, to both old and new colleagues alike. I believe his willingness to take responsibility for his actions by speaking openly about them reflect an individual who is worthy of leniency.

Thank you for your time and consideration. I am hopeful that you will take into consideration Paul's character and the positive impacts he makes on the lives of those around him as part of your decision-making process.

Sincerely,

Katie Brinser

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra:

3/21/2025

My name is Jerrime Kitsos and I am writing you in hopes to help the court better understand who Paul Walczak is as a person.

Paul wants people to Win... When I first met Paul, I was 27 years old. I was a single father just starting my career in Insurance and my sister was about to marry the love of her life, Paul's younger brother, Joseph "Joey" Fago. The first time I ever sat down with Paul was over a dinner Joey had arranged between Paul, myself and my boss at the time. Paul did not take that first meeting with me because he really thought some young gun was going to sweep in and solve all of his insurance problems, but he took that meeting because he loved my sister and he knew that me being able to even get a meeting on an operation such as theirs would make me shine to my company, only because again, he likes to see people win.

A few years later Paul again took a meeting with me, only this time he was prepared to hear what our team could bring to the table and we did earn his business. During that meeting, Paul looked me in the eye and told me, the healthcare system is broken, and we are going to change the way the country looks at healthcare, this was in 2011. Paul meant what he said, and he was on a mission to find a better and different way than it had ever been done before. Yes, there would be personal success for Paul in this, but his mission was always much bigger than himself, as what success Paul had experienced, came in family business.

I have seen firsthand the regret and damage Paul's actions have caused on him, but more importantly his family. Paul's wife and daughters are everything to him and they each adore who he is as a father and man. I am confident that Paul's actions were not deep seeded in malicious intent, but very poor crisis resolution in desperate times. Paul knows there is no justification for those actions, and I am confident this man would never result to any similar actions in the future.

Paul and his wife Patty have done an amazing job raising their three daughters, two of which have graduated from college and moved on to their professional careers. Paul is fully committed to guiding these young women as they navigate their early careers and assists them daily in the successes they have had to this point. Paul's youngest daughter Addison is still in the family home with he and Patty and needs the guidance of her father in these final years of High School. Addison is a great person as well as a student athlete and the disruption of not having her father present could have lasting impacts on this innocent young woman.

In closing, I highlight that I am writing to you as Paul's Friend, Brother-in-Law and Business Associate. Knowing Paul in these capacities has allowed me to see the true person of who Paul is and what his intentions really are. My son is now 15 years old and "Uncle Paul" is the one he knows he can turn to and talk about boats and fishing for hours and Paul is truly engaged in these conversations. We all make mistakes, some worse than others, what is important is that we never stop learning from those mistakes. I truly feel Paul has learned and deserves the opportunity to show all of us what he really can contribute to the world to make it a better place.

Judge Marra, I thank you for your time and consideration.

Regards,

A handwritten signature in black ink, appearing to read "Jerrime C. Kitsos".

Jerrime C. Kitsos



The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

March 17, 2025

Dear Judge Marra:

I am writing you this letter in support of Mr. Paul Walczak. I am a local Obstetrician and Gynecologist here in West Palm Beach for more than 40 years. The entire Walczak/Fago family are near and dear to my heart. I am honored to be entrusted with caring for them all, professionally and personally since I met Paul's mother more than 35 years ago. I have delivered many of their babies, provided care for every single woman in the entire immediate family, and have come to know them all on a very personal level. I have attended many of their personal events and feel honored to be called a friend. I have known Paul since he was a child. He has always been bright, articulate, engaging, and considerate. He is a loving spouse and dedicated father. I know his nature is to be hard-working. As such, I think he is an asset to the community and to his family so I hope that you find it in your heart to give him mercy when considering his sentencing. He is the type of person to have learned from his mistakes already. He would be extremely missed by the community.

Sincerely,

Jeffrey H. Kotzen, M.D.

A handwritten signature in black ink, appearing to read "J. H. Kotzen, M.D.", is written over a cursive "Sincerely,". The signature is fluid and somewhat slanted to the right.



Cypress Village

March 22, 2025

The Honorable Kenneth A. Marra

United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge, Marra:

My name is Ty Morgan, and I am the CEO/Executive Director at Cypress Village, a senior living community located in Jacksonville, Florida serving approximately one thousand residents. I have had the privilege of knowing Paul Walczak for most of my life, both professionally and personally. We have been very close friends and colleagues for over a decade.

Throughout our years of working together, Paul consistently demonstrated the highest standards of professionalism, integrity, and compassion. Paul has always been a great leader who did what was right with a huge heart. He is very graciousness and giving person, always doing the best he can for others. Paul has always been there for me and my family, which I will be forever grateful. He has always been a best friend, mentor and father figure.

There were two macro events that significantly impacted Paul and his businesses financial capabilities to maintain operations-and solvency- their capital partner went out of business, followed by CMS drastically changing the payment model, which was unsustainable. Due to these uncontrollable circumstances, company could not meet its debts, and since that time, he has since made all restitution payments along with all penalties and interest.

While I cannot speak to the legal matters before the Court, I can speak to Paul's character. He has always shown accountability and humility in his interactions, and I have no doubt that he regrets the situation that brings him before you. I respectfully ask that you consider leniency in sentencing, considering the many years Paul has spent as a valued member of the community and the positive impact he has had on so many lives.

Thank you for considering my perspective.

Sincerely,

Ty Morgan

CEO/Executive Director
Cypress Village

MorganTv@cypressvillageretirement.com

4600 Middleton Park Circle East • Jacksonville, FL 32224
904-223-6100 • CypressVillageRetirement.com

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RONALD J. COLLINS
35 St. George Place, Palm Beach Gardens, FL PH: (561) 346-5336

March 19, 2025
The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Re: Paul Walczak

Dear Judge Marra:

I am writing this letter on behalf of Paul Walczak, whom I have had the privilege of knowing both personally and professionally for the past 30 years. Over the years, I have come to know Paul as a man of integrity, dedication, and kindness. His character has always been that of a hardworking, family-oriented individual who has contributed positively to both his community and the real estate industry, in which we both work.

I understand that Paul has pleaded guilty to an IRS tax evasion felony, a serious matter that he fully acknowledges and deeply regrets. However, I believe it is crucial to emphasize that this is his first offense, and he has taken full responsibility for his actions.

Beyond his professional life, Paul is an outstanding husband and a devoted father to three accomplished daughters. He has always prioritized his family's well-being and has instilled strong values of honesty, responsibility, and hard work in his children. His dedication to his family and his community speaks volumes about his true character—one of accountability, generosity, and a sincere desire to do what is right.

I respectfully ask that you consider Paul's lifelong record of good character, his lack of prior offenses, his deep remorse, and the significant efforts he has made to correct his mistakes. I have no doubt that he has learned a difficult but valuable lesson from this experience and will continue to be a law-abiding and positive influence in his community.

Thank you for your time and consideration. My plea to you is to not impose any jail time on Paul and his family. Please do not hesitate to contact me if I can provide any further information.

Sincerely,

Ronald J. Collins

James S. Bickel
13018 Flamingo Terrace
Palm Beach Gardens, Florida 33410

March 24, 2025

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra:

I'm writing to you to express my support for Paul Walczak, my friend and neighbor for approximately twenty-five years. My wife, who passed away almost seven years ago, and I moved into this residence thirty-four years ago and have been fortunate to have the Walczaks next door for such a long period of time.

Paul, his wife Patty, and their three daughters are a wonderful family and neighbors. During their early years next door you would see Paul playing sports with his daughters and the family just enjoying together-time.

Although we don't socialize due to our generational gap, we quite often speak about sports plus idle chit chat. Paul, almost daily, asks if everything is okay at our house. Since my wife passed, he or Patty will occasionally knock on my door and bring a meal for a welcome respite from my widower eating habits.

Throughout the years during the periods we are away Paul will keep an eye out for our property. After Hurricane Jean in 2004 and upon returning home from out of state, we were pleasantly surprised to find our property completely cleaned up from a fallen oak tree and considerable debris. Thanks to Paul.

Paul frequently keeps his small runabout boat on one of our light boat lifts and voluntarily keeps our dock clean plus occasionally cleaning our small runabout that sits idle on the other lift.

These are just a few incidents that come to mind to highlight his (their) good neighborliness for which I am forever grateful. My sons and their families are extremely happy to know that I'm in good hands with friends like Paul and his wife Patty.

I consider Paul a good, kind friend and a credit to our community. And I consider it a privilege to express my whole-hearted support for Paul.

Respectfully,



James S. Bickel

Retired-formerly CEO/President
Electron Beam Development Corporation



March 19, 2025

The Honorable Kenneth A. Marra
 United States District Judge
 Southern District of Florida
 701 Clematis Street, Chambers 316
 West Palm Beach, Florida 33401

Re: Paul Walczak

Dear Judge Marra:

It is my pleasure to provide this letter of reference for Paul Walczak. I have known Paul for 30+ years both professionally and as a friend. He is a good person with a good heart and is always there for friends and family. Throughout the years I have found Paul to be a very hard-working businessman. He is very astute and truly believes in and lives his mission to bring very high-quality healthcare to our elder population.

During my many years of providing legal support to Paul's various business entities, he has consistently demonstrated a commitment to thoroughness and quality in all of his efforts and work product. Maybe most importantly, it was clear from my time with Paul that he is a conscientious and caring human being on a genuine mission to help make the world a better place.

In closing I can say unequivocally that Paul is one of the most intelligent, capable, personable and caring people I have had the pleasure of working with in my 35-year career. I have 100% confidence that Paul will continue to demonstrate these qualities in the years ahead. If you need any further information about Paul Walczak, please do not hesitate to contact me.

Very truly yours,

EAVENSON FRASER & LUNSFORD, PLLC

A handwritten signature in black ink, appearing to read "Edwin C. Lunsford, III".

Edwin C. Lunsford, III, for the Firm

David W. Dodson, M.D., F.A.C.P.

*Internal Medicine • Infectious Disease
Travelers' Medical Services*

To: The Honorable Kenneth A. Marra

United States District Judge

Southern District of Florida

701 Clematis Street, Chambers 316

West Palm Beach, Florida, 33401

3/21/2025

Dear Judge Marra,

I am writing this letter in support of Paul Walczak.

I am an Internal Medicine physician and have practiced medicine in West Palm Beach since 1985. I have been the family physician for Paul's family having taken care of his grandmother, his mother and now he and his wife Patty. I have known Paul for approximately 20 years.

During that time my impression has been that he has been an exemplary son, husband and father to his 3 daughters. In addition, he has been active in community affairs and has supported many organizations including the Leukemia and Lymphoma Society among others.

With this in mind, I would like to recommend the most lenient sentence possible as you see fit.

Sincerely,

David W. Dodson, MD

(561) 655-8448 • Fax (561) 655-2844
www.cardendodson.com • info@cardendodson.com
1411 North Flagler Drive • Suite 7900 • West Palm Beach, Florida 33401

April 2, 2025

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra:

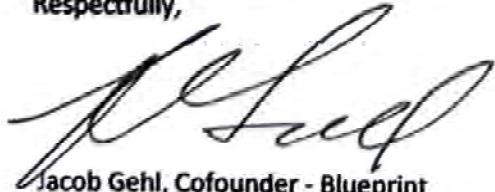
The purpose of this letter is for me to humbly ask the Court to have mercy on my friend Paul Walczak whom I have known for almost 20 years. I own a company called Blueprint Healthcare Real Estate Advisors based in Chicago. Blueprint is a boutique investment bank that specializes in helping people buy and sell nursing homes and assisted living facilities. I have worked with Paul for many years as a long-standing client of our firm. My firm has represented Paul as both a Buyer and Seller on our platform. I can testify that Paul has been nothing but a man of his word. He has been a reliable and fair client, honoring all contracts that he signed, and paying his bills on time. He has never renegotiated terms with us and has conducted himself with dignity and professionalism.

I know for a fact that Paul is a kind and faithful husband to his beautiful wife Patti, and he is a doting father to his beautiful daughters. His daughters are the center of his world, and he is obsessed with them. Every meeting/call with Paul begins with stories of his daughters in college, and when he gets to see them next. Paul's desire to own and operate senior living facilities in Dallas was based on his wish to be able see his girls who were attending Southern Methodist University. We helped him to purchase several communities in the Dallas-Fort Worth area. I can only imagine the stress and anxiety that Patti and the girls are facing as they await their father's sentencing.

I would also make this important point. I first met Paul years ago before he sold his family's business in that notorious and ill-fated transaction which has been the root cause of so much of his pain and anguish. I truly believe that the financial challenges he faced after that awful experience created the conditions for his problems today. I am not making excuses for anything that he may or may not have done, but I personally believe that Paul was victimized by the buyer of his family's business.

Thank you so much for your consideration.

Respectfully,



Jacob Gehl, Cofounder - Blueprint

Kevin Bell
520 Greenway Dr
North Palm Beach, FL 33408
Ktbell1969@gmail.com
(561) 301-2644

March 31, 2025

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra,

I have had the privilege of calling Paul Walczak a close friend for over 40 years, and I am writing to share my deep respect for his character, honesty, and unwavering sense of responsibility. Throughout his life—both personally and professionally—Paul has always met challenges head-on with integrity and a commitment to doing what is right.

Paul has never been one to shy away from accountability. From the very beginning of his legal situation, he fully cooperated with the government, voluntarily providing all necessary documentation and immediately accepting his obligations. At no point did he deny responsibility or attempt to avoid the consequences of his actions. Instead, he remained transparent and proactive, working tirelessly to make things right. Despite the immense personal and financial hardship he faced, he repaid the government, demonstrating his commitment to rectifying his mistakes.

Even in the face of adversity, Paul's resilience never wavered. When his business was lost in 2019, he didn't give up—he started over. He continued to provide jobs to hundreds of healthcare workers, ensuring that none of his employees lost wages, benefits, or retirement contributions. Just as he was preparing to rebuild, COVID-19 hit, creating yet another hurdle. Yet Paul persevered, finally reestablishing himself in 2022, and by the end of 2023, he had fully met all of his financial obligations.

Paul's decades-long career has been one of service, integrity, and responsibility. As a government contractor for over 30 years, he has never been involved in any fraud or misconduct related to Medicare or Medicaid. Every challenge he has encountered, he has met with a willingness to work directly with the government, finding solutions and ensuring that his business continued to serve its purpose.

Paul is exactly the kind of person this country values—someone who does not quit in the face of adversity, someone who creates opportunities for others, and someone who takes responsibility for his actions. While he deeply regrets the mistakes that led him to this moment, I ask that the Court also consider his lifelong track record of honesty, his dedication to his employees, and his unwavering determination to meet every challenge with integrity.

Thank you for your time and consideration. I trust that you will weigh Paul's true character and contributions in your decision.

Respectfully,

A handwritten signature in black ink, appearing to read "K. Br." or "K. Br."

April 7, 2025

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

RE: Character Reference for Paul Walczak

Dear Judge Marra:

I am writing this letter in support of Paul Walczak as you consider his sentencing. I have had the privilege of knowing Paul for nine years, and in that time, I have come to deeply respect his character, integrity, and dedication to his family.

Paul is a loving family man, and a loyal employer. He has always been someone who approaches life with positivity and resilience, inspiring those around him through his unwavering faith and commitment to doing good. Even in difficult circumstances, he remains proactive in finding ways to uplift others, demonstrating his true character through actions, not just words.

Paul has openly expressed remorse and expressed his desire to “make things right” and move forward on multiple occasions during team meetings at work. Paul has positively impacted many lives through his work, including mine, and I know he is committed to making amends and contributing meaningfully to moving forward.

If granted leniency, I believe Paul will continue to be a valuable member of the community and an example of personal growth and redemption.

Sincerely,



Ashley Gamer, PHR

Chief Organizational Development Officer

Management MCOA, LLC

Robert V. LaPenta Jr
15 W 63rd St, Apt 26B
New York, New York 10023
roblapenta@astoncap.com
917-375-7260

March 21, 2025

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra,

I am writing to express my full support for my stepbrother, Paul Walczak, whom I have had the privilege of knowing for over 40 years. Paul is more than just a stepbrother—he has been a steadfast friend, a loving father and husband, and a loyal brother. Throughout our relationship, we have bonded the most over our shared belief of the importance of family. While step-sibling relationships can sometimes be complicated, ours has been one of mutual respect, trust, and unwavering support. We have never had an argument, and I have always been able to count on him. As a stepson to my beloved mother, he has treated her with love, kindness and the utmost respect.

Paul is a devoted husband to his wife, Patty, and together they have built a loving and supportive home for their three wonderful daughters, Abby, Alex, and Addison. His commitment to his family is unwavering, and he leads by example, instilling values of hard work, respect, and compassion in his children. Whether as a husband, father, or friend, Paul approaches every relationship with warmth and sincerity. My family and I have been fortunate to share countless family dinners and holiday celebrations with Paul and Patty, who always go out of their way to make us feel welcome. We have also had the opportunity to return the favor when they visit

New York, particularly now that their daughter Alex has moved here after graduating from college and with Abby and Addison visiting.

Beyond his role within our family, Paul is a person who consistently demonstrates responsibility, generosity and a genuine willingness to help others. His dedication to both his friends and his family makes him an integral part of our extended family life. While the gravity of this situation should not be discounted, I ask that you still consider the devastating toll of losing a piece of your father during these formative years. Without bias, Patty is a tremendous wife and Abby, Alex and Addison are extraordinary children.

It is with the utmost confidence that I offer my support for Paul. If you require any additional information, please do not hesitate to contact me.

With regards,



Robert V. LaPenta Jr.

April 7, 2025

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, FL 33401

Dear Judge Marra:

I hope this message finds you well. I am writing to provide a character reference for Paul Walczak, whom I have had the pleasure of knowing both professionally and personally for over 30 years.

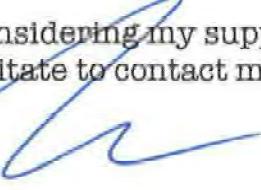
Throughout the decades, I have consistently found Mr. Walczak to be a person of exceptional professionalism. He conducts himself with the highest degree of honesty and integrity in all aspects of his life. His reputation for providing quality care to residents and clients in his healthcare-related businesses is well-deserved and speaks volumes about his career dedication and commitment to excellence.

My expertise in the healthcare industry has spanned a 40-year career of financing and owning all facets of healthcare real estate and operations. During Paul's darkest period of this challenge, I was personally involved to help him in any way that I could. Paul's solid foundation as an individual, coupled with his high degree of business acumen, makes him an outstanding professional in his field. I have no doubt that his character and expertise will continue to positively impact those around him.

I am respectfully requesting the court demonstrate the utmost leniency in the matter concerning Mr. Walczak. It is important to note that Mr. Walczak has fully paid his dues and met all penalties imposed upon him. He has endured enough and deserves a fair chance to move forward. Paul Walczak is a good man with a solid foundation, who is deeply passionate about providing quality healthcare to all the individuals and families his businesses care for. His dedication to serving the community is unwavering, and he strives to make a positive impact through his work. I kindly urge the court to consider Mr. Walczak's contributions and the hardships he has faced, and to show leniency in this matter.

Thank you for your time and attention to this request.

Thank you for considering my support for Paul Walczak. If you have any further questions, please do not hesitate to contact me.


Steven E. Fishman

fishman@zacholdings.com

215.582.0559

April 7, 2025

The Honorable Kenneth A. Marra
United States District Judge
Southern District of Florida
701 Clematis Street, Chambers 316
West Palm Beach, Florida 33401

Dear Judge Marra:

I met Paul Walczak almost 20 years ago while representing another client who was investing in a healthcare business which Paul and his mother, Elizabeth Fago, were putting together. We got along very well and soon I began representing his company and have continued as his business and personal attorney ever since. My role gave me the opportunity to see Paul in action as a businessman. He cares very much about his employees and the other people involved with his business ventures. He believes in healthcare and making it function in a way which works for all involved. I believe that his loyalty to his business and the people associated with his business was a major cause of his problems.

Paul has become much more than a client, he is also a very good friend. Over the years, our families have spent good times together and I have had the pleasure of getting to know his wife, Patti, and his three beautiful daughters, Abby, Alexandra and Addison. I also represented his mother, Elizabeth Fago, and got to know her quite well. I watched their mother/son relationship and, being a parent, I can only say that every mother should have the pleasure of a relationship such as Paul and Elizabeth's relationship.

I have been a practicing attorney in the business law area for over 50 years. There have been very few clients that I have been closer to on both a business and personal level. I have spoken to Paul on many occasions regarding his situation. I know that he regrets the violations of law, but I also believe that such violations were not motivated by malice. I am hopeful that the Court will take the above into account and treat Paul in as lenient a fashion as is possible.

Thank you.

Very truly yours,

Martin J. Genauer